IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.6 OF 2006

Commissioner of Central Excise ..Applicant

Vs.

M/s.Karmyogi Dyeing Pvt. Ltd. ..Respondent

Mr.A.S.Rao with Ms.N.V.Masurkar with Ms.Nisha Valani for the Applicant.
Mr.Sridharan with Mr.Jitendra Motwani for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
J.P.DEVADHAR,JJ.

DATE : 21ST FEBRUARY,2007

P.C.

1. Heard the learned Counsel for the parties.

Perused the order of CESTAT dated 10th May,2002. In paragraph No.5, the Tribunal had clearly observed that the job worker is not liable to pay the duty on account of incorrect statement as to the value by the supplier of the raw material. In the instant case, the Tribunal had concluded that there is no collusion between job worker and the supplier of the raw material. These are clear findings of fact. In view thereof, we do not find any substantial question of law with regard to the extended period of limitation.

Hence, the application stands dismissed.

(J.P.DEVADHAR,J.) **(DR.S.RADHAKRISHNAN,J.)**